

Intragovernmental Reporting & Analysis System
Comparative Status of Disposition Report
2nd Quarter FY 2006

Reporting Agency 75-Department of Health and Human Services

| Trading Partner/ Reciprocal Category | | Reported Amount | Material Difference | Adjustments* | Adjusted Reporting | Unknown/ Unreconciled | Explanation(s) |
|--------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|------------------------|-----------------|-----------------------|--------------------------|-----------------------------------|
| Partner 14-Department of Interior | | | | | | | |
| RC 23-Buy-Sell Related Advances To/From | Reporting Agency | \$0 | | \$0 | \$0 | | Accounting Methodology Difference |
| | Trading Partner | \$184,864,410 | \$184,864,410 | (\$184,864,410) | (\$0) | \$0 | Accounting Methodology Difference |
| | Reporting Agency Basis of Accounting: DOI records Adv to Others and HHS expenses immed. | | | | | | |
| | Trading Partner Basis of Accounting: Not Stated | | | | | | |
| | Trading Partner Remarks: Expense vs Advance issue, working on resolution. | | | | | | |
| Partner 20-Department of the Treasury | | | | | | | |
| RC 22-Buy-Sell Related Receivable/Payable | Reporting Agency | \$1,128,315 | | \$0 | \$1,128,315 | | Unknown |
| | Trading Partner | \$174,671,760 | \$173,543,444 | \$0 | \$174,671,760 | \$173,543,444 | Confirmed Reporting |
| | Reporting Agency Remarks: Working with Treasury to resolve diff | | | | | | |
| | Trading Partner Remarks: HHS did not recognize FMS payables for A/R collections, contract dispute pmts or Franchise Fund services | | | | | | |
| Partner 24-Office of Personnel Management | | | | | | | |
| RC 24-Buy-Sell Revenue/Expense | Reporting Agency | \$87,265,799 | | \$0 | \$87,265,799 | | Unknown |
| | Trading Partner | \$9,692,410 | \$77,573,389 | \$1,225,990 | \$10,918,400 | \$76,347,399 | Accounting Error |
| | Reporting Agency Remarks: OPM reported \$1.2 M expense in error. Working with OPM to resolve the remaining diff. | | | | | | |
| | Trading Partner Remarks: Steve Burkett is working on this with Veronica Freeman of HHS. OPM had an error in expenses of \$1,225,900. Matreila differences | | | | | | |
| Partner 36-Department of Veterans Affairs | | | | | | | |
| RC 24-Buy-Sell Revenue/Expense | Reporting Agency | \$37,146,232 | | \$0 | \$37,146,232 | | Accounting Methodology Difference |
| | Trading Partner | \$276,663,652 | \$239,517,420 | \$0 | \$276,663,652 | \$239,517,420 | Confirmed Reporting |
| | Reporting Agency Basis of Accounting: HHS exp adv & VA records adv until work performed | | | | | | |
| Partner 47-General Services Administration | | | | | | | |
| RC 24-Buy-Sell Revenue/Expense | Reporting Agency | \$265,083,162 | | \$0 | \$265,083,162 | | Accounting Methodology Difference |
| | Trading Partner | \$363,994,583 | \$98,911,421 | (\$2,215,742) | \$361,778,841 | \$96,695,679 | Accounting Error |
| | Reporting Agency Basis of Accounting: Not provided | | | | | | |
| | Reporting Agency Remarks: Working with GSA to resolve the diff | | | | | | |
| Partner 68-Environmental Protection Agency | | | | | | | |
| RC 23-Buy-Sell Related Advances To/From | Reporting Agency | \$167,452,475 | | \$0 | \$167,452,475 | | Accounting Methodology Difference |
| | Trading Partner | \$271,500 | \$167,180,975 | \$0 | \$271,500 | \$167,180,975 | Accounting Methodology Difference |
| | Reporting Agency Basis of Accounting: EPA records Adv to Others & HHS exp immed | | | | | | |
| | Trading Partner Basis of Accounting: Not Stated | | | | | | |
| | Trading Partner Remarks: Diff result using IAG's that EPA has with HHS. Epa is working to resolve. | | | | | | |
| Partner 68-Environmental Protection Agency | | | | | | | |
| RC 24-Buy-Sell Revenue/Expense | Reporting Agency | \$1,273,928 | | \$0 | \$1,273,928 | | Accounting Methodology Difference |

Reporting Agency 75-Department of Health and Human Services

| Trading Partner/ Reciprocal Category | | Reported Amount | Material Difference | Adjustments* | Adjusted Reporting | Unknown/ Unreconciled | Explanation(s) |
|--------------------------------------------------------------------------------------------------------------------|------------------|--------------------|------------------------|--------------|-----------------------|--------------------------|---------------------|
| Trading Partner | | \$62,634,059 | \$61,360,131 | \$0 | \$62,634,059 | \$61,360,131 | Confirmed Reporting |
| Reporting Agency Basis of Accounting: EPA records Adv to Others & HHS exp immed | | | | | | | |
| Trading Partner Remarks: Represents Unbilled Rec, disbursed Operating expenses and 2nd QTR Accruals. | | | | | | | |
| <i>Partner 72-Agency for International Development</i> | | | | | | | |
| RC 28-Unexpended Appropriated Transfers In/Out | Reporting Agency | \$0 | | \$99,000,000 | \$99,000,000 | | Accounting Error |
| | Trading Partner | \$99,000,000 | \$99,000,000 | \$0 | \$99,000,000 | \$0 | Confirmed Reporting |
| Reporting Agency Remarks: NIH failed to report \$99 M unexpended approp - F | | | | | | | |
| <i>Partner 73-Small Business Administration</i> | | | | | | | |
| RC 24-Buy-Sell Revenue/Expense | Reporting Agency | (\$2,607,417) | | \$5,816,748 | \$3,209,331 | | Accounting Error |
| | Trading Partner | \$3,203,523 | \$5,810,940 | \$0 | \$3,203,523 | \$5,808 | Confirmed Reporting |
| Reporting Agency Remarks: NIH erroneously reported an abnormal revenue bal of \$2,607,417 | | | | | | | |
| Trading Partner Remarks: TP 75 reported the wrong sign (Debit/Credit) when they submitted the information to IRAS. | | | | | | | |

*Represents 'accounting error' and 'current year timing' differences only.